

**IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, AHMEDABAD**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT &
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

I.T.A. No. 1436/Ahd/2024
(Assessment Year: 2020-21)

Amitkumar Chandulal Patel, 10, Panjarapole Shopping Center, Para Talav Para, Mehsana-384001, Gujarat PAN : ABIPP 6682 L	Vs.	Income Tax Officer, Ward-1, Mehsana, Gujarat
(Appellant)	..	(Respondent)

Appellant by :	Shri Rohan Thakkar, CA
Respondent by:	Shri B.P. Srivastava, Sr DR

Date of Hearing	12.11.2024
Date of Pronouncement	19.11.2024

ORDER

PER DR. B.R.R. KUMAR, VICE-PRESIDENT :

This appeal has been filed by the assessee against the order passed by the Ld. Commissioner of Income-tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi (hereinafter referred to as "CIT(A)" for short), dated 11.06.2024 passed under Section 250 of the Income-tax Act, 1961 [hereinafter referred to as "the Act" for short], for Assessment Year (AY) 2020-21.

2. The assessee has raised following grounds of appeal :-

"1. The appellant humbly submits that the Ld CIT(A) as well as Ld Assessing officer has erred in law as well on facts in making addition of Rs.18305000/- under section 68 of the Act.

2. The Ld Commissioner of Income Tax (A) as well as the assessing officer has erred on facts as well as in law in making addition of Rs. 739871.00 on a protective basis as unexplained investment by

considering circle rate on reverse calculation basis on stamp duty paid divided by percentage rather than considering the circle rate based on Government Notification issued by Government of Gujarat.

3. The Ld Commissioner of Income Tax (A) as well as the assessing officer has erred on facts as well as in law in charging interest under section 234B and 234C of the Income Tax Act

4. The Ld CIT(A) has erred in not admitting additional evidence.”

3. At point Nos. 5 & 6 of the brief facts of the case submitted by the assessee, it was pleaded that the assessee is a sole owner and proprietor, and had already submitted substantial documents before the Assessing Officer during assessment proceedings, but could not produce the bank statements to prove genuineness during the assessment proceedings. However, he submitted that the same is being produced now before the Tribunal with a request to treat the bank statement as additional evidence and to consider the same. It has also been submitted that the PAN number of the lenders are available and based on that, the ITR can also be viewed by the department.

4. We have gone through the order of the Id. CIT(A) wherein the Id. CIT(A) has accorded an opportunity to the assessee and owing to non-submission of any details, the appeal of the assessee has been summarily dismissed. We also find that the assessment has been completed by the Assessing Officer owing to non-response of the assessee to the show-cause notice issued. Since the matter involved pertains to unsecured loans received by the assessee which needs detailed examination by the Revenue Authorities, we remand the matter to the Id. CIT(A) to take into consideration all the evidences filed by the assessee and examine the same

- 3-

in terms of Rule 46A of the Income-tax Rules, 1962 and pass order in accordance with law.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

The order is pronounced in the open Court on 19.11.2024

Sd/-

**(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER**

Ahmedabad; Dated 19/11/2024

btk

Sd/-

**(DR. B.R.R. KUMAR)
VICE-PRESIDENT**

आदेश की प्रतिलिपि □ ग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

True Copy

**उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad**